



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Alex Carrillo
DOCKET NO.: 07-29980.001-R-1
PARCEL NO.: 03-26-412-018-0000

The parties of record before the Property Tax Appeal Board are Alex Carrillo, the appellant, by attorney Scott Longstreet, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,200
IMPR.: \$ 39,340
TOTAL: \$ 46,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 37-year old, two-story, frame and masonry, single-family dwelling. It is situated on a 9,000 square foot site. Features include two full and one half-bath, five bedrooms, a partial, unfinished basement, central air conditioning, one fireplace, and an attached two-car garage. The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.

The appellant's brief also asserts that the county overstated the subject's square footage of living area as 3,135 square feet. The appellant argues that the correct square footage is 2,765 square feet of living area. In support of this contention, the appellant submitted an appraisal with a schematic drawing of the subject. The appellant, via counsel, noted that they were not contesting the subject's assessment based on overvaluation however.

In support of the equity argument, the appellant submitted descriptive and assessment data for 12 suggested comparables. The properties are improved with a two-story, frame or frame and masonry, single-family dwelling, all of which are located in the subject's neighborhood. They range: in age from 36 to 45 years; size from 2,712 to 2,898 square feet of living area; and in improvement assessment from \$12.63 to \$14.49 per square foot of living area. Amenities for the suggested comparable properties include two full to three and one half-baths, a full or partial, finished or unfinished basement, central air conditioning for seven properties, one fireplace for six properties, and an attached two-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$43,608 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, one of which is within a one-quarter mile radius of the subject. The properties are improved with a two-story, frame and masonry, single-family dwelling. They range: in age from 36 to 42 years; in improvement size from 2,387 to 2,862 square feet of living area; and in improvement assessment from \$15.20 to \$16.15 per square foot of living area. Amenities for the properties include two and one half to three and one half-baths, four or five bedrooms, a full finished or partial unfinished basement, central air conditioning, one fireplace, and an attached one and one-half to two and one-half car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney re-affirmed the evidence previously submitted. A county print-out was also submitted as Hearing "Exhibit 1" which indicated that the subject's square footage of living area had been amended to reflect 2,810 square feet of living area. The appellant's attorney then proffered an additional county printout (Hearing "Exhibit 2") containing the subject's assessment history from 2007 through 2011. It indicated that the total assessment was reduced by the assessor in 2009, then further reduced by the board of review. The appellant's attorney argued that the subject's assessment should be reduced pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment." The board of review's representative argued that the 2009 reduction was a result of the passage of Cook County Ordinance No. 08-0-51 (September 17, 2008) (the "10/25 Ordinance") which reduced the statutory level of assessment for Class 2 properties from 16% to 10% of fair market value and therefore the Hoyne Savings and Loan Association case is not applicable. The board of review's representative

acknowledged that he would stipulate to the county's amended square footage of 2,810 square feet of living area, however.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The first issue is the size of the subject. The Board finds the evidence submitted by the appellant indicates the subject contains 2,810 square feet of living area. The county has acknowledged and corrected the square footage error as evidenced by the county printouts. The appraisal submitted by the appellant provides support for the county's amended figure. As the Board finds the subject contains 2,810 square feet of living area, this reflects an improvement assessment of \$15.52 per square foot.

In support of the equity argument, the parties submitted a total of 16 suggested comparable properties for the Board's consideration. The Board finds that comparables #2, #7 and #9 submitted by the appellant as well as comparable #1 submitted by the board of review are most similar to the subject in design, exterior construction, age, size, location and/or amenities. They are all two-story, frame and masonry, single-family dwellings that contain between 2,832 and 2,862 square feet of living area. In analysis, the Board accorded weight to these comparables. These comparables ranged in improvement assessment from \$13.72 to \$15.20 per square foot of living area. The subject's improvement assessment at \$15.52 per square foot is above the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

As a final point, the Property Tax Appeal Board takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-0-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that reducing the assessment for the 2007 tax year based upon the 2009 tax year without recognizing

the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the former year's decision was founded on a substantially lower level of assessment. Accordingly, the Board finds no further reduction in the subject's assessment is warranted pursuant to the Hoyne Savings & Loan Assoc. decision.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 21, 2012



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.